

### REMARKS-General

1. The newly drafted independent claims 35 and 37 incorporate all structural limitations of the originally amended claims 35 and 37 and include further limitations previously brought forth in the disclosure. No new matter has been included. All claims 35-38 are submitted to be of sufficient clarity and detail to enable a person of average skill in the art to make and use the instant invention, so as to be pursuant to 35 USC 112.

2. With regard to the rejection of record based on prior art, Applicant will advance arguments to illustrate the manner in which the invention defined by the newly introduced claims is patentably distinguishable from the prior art of record. Reconsideration of the present application is requested.

#### Response to Rejection of Claims 35 and 37 under 35USC112

3. The applicant submits that the newly amended claims 35 and 37 particularly point out and distinctly claim the subject matter of the instant invention, as pursuant to 35USC112.

#### Response to Objection of Double Patenting Regarding Claims 36 and 38

4. The examiner is of the view that should claim 36 be found allowable, claim 38 will be objected to under 37CFR1.75 as being a substantial duplicate thereof. The applicant respectfully submits that claim 36 is dependent upon the independent claim 35 which claims a shoe lining structure, whereas claim 38 is dependent upon independent claim 37 which claims a footwear. It is well-known that a shoe lining structure is **substantially different** from a shoe lining structure **for** a boot, which is a kind of footwear. Thus, the applicant respectfully submits that the objection for duplication of claims under 37CFR1.75 should be lifted.

#### The Cited but Non-Applied References

5. The cited but not relied upon references have been studied and are greatly appreciated, but are deemed to be less relevant than the relied upon references.

6. In view of the above, it is submitted that the claims are in condition for allowance. Reconsideration and withdrawal of the rejection are requested. Allowance of claims 35-38 at an early date is solicited.

7. Should the examiner believes that anything further is needed in order to place the application in condition for allowance, he is requested to contact the undersigned at the telephone number listed below.

Respectfully submitted,

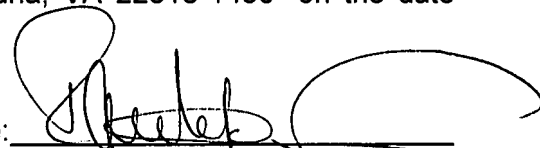


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#### CERTIFICATE OF MAILING

I hereby certify that this corresponding is being deposited with the United States Postal Service by First Class Mail, with sufficient postage, in an envelope addressed to "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" on the date below.

Date: 10/03/2007

Signature:   
Person Signing: Raymond Y. Chan